Dewan's reply.—This is a matter which should be represented to the Deputy Commissioner by petition from the parties immediately interested.

Subject No. 72.
Double taxation under Octroi.

Summary of discussion.—Octroi in Municipalities is levied both where bulk is broken and where the goods are sold. There should be but one levy of Octroi.

Dewan's reply.—This subject is under consideration and an order regulating the levy will be issued at an early date.

Subject No. 73.
Remission of assessment on land taken up, but not cultivated.

Summary of discussion.—Persons often apply for and take up lands for cultivation, but from one cause or another, leave them waste and unutilized. Assessment should be excused in such cases as has been done in the case of the Honnali Gold Mining Company.

Dewan's reply.—This is inexpedient. Remissions have, as a rule, been refused to Gold Mining Companies, and the one granted to Honnali Gold Mining Company was granted some years ago under special circumstances.

Subject No. 74.
Remission of assessment on land during the year of preparation for cultivation.

Summary of discussion.—There was an old practice of giving out Banjar land for cultivation without assessment for the first year. After the Survey Settlement, this practice was abolished and no cultivation is permitted at present, unless the lands are taken on full assessment. If the former practice cannot be brought into force, the raiyat who obtains the land in the Hulbanni sale should be permitted to plough the land in the year in which he becomes holder thereof without imposing any assessment upon him for that year, *i. e.*, for the first year, as it is very difficult to make the land fit for cultivation in that year, the full assessment being recovered from the second or following year. At present if the Hulbannidar ploughs the land, he is liable to punishment for unauthorized cultivation.

Dewan's reply.—In the rules recently issued under the Land Revenue Code, the Deputy Commissioner is given power to exercise his discretion in cases in which such a concession is called for. Where the applicant for the concession is different from the holder of the land on hulbanni and wishes to enter upon the land during the year of the latter's tenure, the latter's consent should of course be previously taken.

Subject No. 75.
In cases of recovery of arrears on Inam villages, defaulting sharer's interest alone should be first proceeded against.

Summary of discussion.—When revenue on account of an Inam village falls into arrear, the interest and the property of the defaulting sharer should be proceeded against in the first instance and not the entire village to the prejudice of those sharers (Vrittidars) who have been paying regularly.

Dewan's reply.—This has actually been the practice hitherto and will continue so hereafter under the rules recently issued under the Land Revenue Code.

Subject No. 76.
Free grant of Honne, Hunal and Bilvara trees for agricultural implements.

Summary of discussion.—Raiyats are put to much inconvenience owing to the new reservation of lands by the Forest Department. Wood of the unreserved class is not fit for agricultural implements. Raiyats should be permitted to use such wood as Honne, Hunal and Bilvara for the above purpose and they should also be allowed to cut the trees of these kinds in State Forests when the same are not available in the jungles left as *mufat*, to the raiyats of the respective villages.

Dewan's reply.—This is impossible. Sufficient jungle as far as possible has been allotted to the village communities, and favorable rates of seigniorage have already been granted. Further concessions do not seem feasible. The people of Kasaba Shikarpur who have no jungle near them cannot be helped.

Subject No. 77.
Responsibility of Khatedar for sandal trees on his Khate land.

Summary of discussion.—The present rule makes the Khatedar responsible for the destruction by fire, of, or other accidental damage to, sandal trees standing on his Khate land thereby rendering him liable to pay the value of the trees so destroyed. It is impossible for the Khatedar to have an eye on these trees as he possesses lands in different places. The Khatedar should be made responsible only for the damage done by him wilfully or through his carelessness and not for the damage caused otherwise.

Dewan's reply.—This is impossible. A rule of long standing is that the Khatedar is bound to take care of the sandal trees growing on his lands. The rule cannot be relaxed. Cases of sandal growing on old occupied lands are comparatively rare. In recently occupied lands where grown up trees exist, the lands were taken up with the trees on them and therefore there can be no hardship. Occupation, under law, carries with it the duty of protecting the sandal trees. Wilful damage to them is criminally punishable.

Subject No. 78.
Tank repair contracts should be given to local men.

Summary of discussion.—Contracts for the repair and restoration of tanks should be given, as far as possible, to local men interested in the tank and in its security and efficiency. They are, as a rule, given to outsiders who have no interest in the tank and who only look to the profit they can gain by the contract and are thus under a temptation to turn out bad work.

Dewan's reply.—This has often been represented before and the order exists to give preference to local men. But the complaint on the part of the Public Works Department Offi-